

ARIZONA FORM
200

**Request for Innocent Spouse Relief and
Separation of Liability and Equitable Relief**

Do not file with your tax return.

Send this form to:

Arizona Department of Revenue, Individual Income Tax Audit, Attention: Form 200, 1600 West Monroe, Phoenix, AZ, 85007-2650, but if you are meeting with a department employee or you received a department notice of deficiency, see page 1 of the instructions.

YOUR FIRST NAME AND INITIAL		LAST NAME	YOUR SOCIAL SECURITY NUMBER
PRESENT HOME ADDRESS - NUMBER AND STREET, RURAL ROUTE		APT. NO	DAYTIME PHONE NO. (optional) ()
CITY, TOWN OR POST OFFICE	STATE	ZIP CODE	

NOTE: Do not use Form 200 to make an injured spouse claim. You are an injured spouse if your share of an overpayment shown on your joint return was, or is expected to be, applied against your spouse's past-due state taxes, child support or spousal maintenance, or debts owed to another Arizona state agency. **If you are an injured spouse, see the note on page 1 of the instructions.**

Before you begin, you need to understand the following terms. See instructions for descriptions.

- Separation of Liability
- Innocent Spouse Relief
- Equitable Relief
- Joint and Several Liability
- Understatement of Tax
- Underpayment of Tax

NOTE: The department can help you with your request. If you are working with a department employee, you can ask that employee for help, or you can call (602) 255-3381, or toll-free from area codes 520 and 928, call (800) 352-4090.

1 Enter the year(s) for which you are requesting relief from liability. See instructions..... **1** _____

2 Enter information about your spouse or former spouse to whom you were married at the end of the year(s) on line 1:

FIRST NAME AND INITIAL	LAST NAME	SOCIAL SECURITY NUMBER
PRESENT HOME ADDRESS - NUMBER AND STREET, RURAL ROUTE		APT. NO
		DAYTIME PHONE NO. (if known) ()
CITY, TOWN OR POST OFFICE	STATE	ZIP CODE

NOTE: If you have only an **underpayment of tax** (tax shown on your joint return that was not paid), you may request only **equitable relief**. Skip lines 3 and 4, and see line 5 and its instructions.

3 If you have an **understatement of tax**, you may request **Separation of Liability**. You may be relieved of liability for your spouse's or former spouse's part of the liability. However, this relief is available only if you and your spouse (or former spouse):

- are no longer married, or
- are legally separated, or
- have lived apart at all times during the 12-month period prior to the date you file this form.

If one of the above conditions apply, *attach a statement as explained on page 2 of the instructions and check here*.....

3 ☐

4 If you have an **understatement of tax** due to erroneous items of your spouse or former spouse, you may be allowed **Innocent Spouse Relief**. *Attach a statement as explained on page 2 of the instructions and check here*.....

4 ☐

5 If you have an **underpayment of tax** or you do not qualify for relief under line 3 or line 4 above, we will automatically consider whether you qualify for **Equitable Relief**. *Attach a statement as explained on page 3 of the instructions, and check here*

5 ☐

Under penalties of perjury, I declare that I have examined this form and any accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

PLEASE SIGN HERE

▶ YOUR SIGNATURE _____ DATE _____

▶ PAID PREPARER'S SIGNATURE _____ FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED) _____

PAID PREPARER'S TIN _____ DATE _____ PAID PREPARER'S ADDRESS (number and street, city or post office, state, zip code) _____